

Employee Benefits Survey

Technical Note

The Employee Benefits Survey (EBS) of the Bureau of Labor Statistics (BLS) covers the incidence and characteristics of employee benefit plans, and is conducted jointly with the Bureau's Employment Cost Index. The two surveys cover all private-sector establishments (except farms and private households) and State and local governments.

The survey covers full- and part-time employees in the 50 States and District of Columbia. However, industrial and establishment size coverage of the EBS varies on a rotating basis. In even-numbered reference years, EBS data are collected for small private establishments (those employing fewer than 100 workers) and State and local governments, regardless of employment size. In odd-numbered years, data are collected for medium and large private establishments (those employing 100 workers or more).

Occupational groups

Within each surveyed establishment, data are collected for a sample of all occupations in the establishment. The occupations are selected randomly; the probability of any occupation's selection is related to its employment size relative to total employment in the surveyed establishment.

Benefit areas

BLS requests that surveyed establishments provide data for the sample occupations' work schedules and details of plans in each of the following benefit areas: Paid holidays, vacations, personal leave, funeral leave, military leave, sick leave, jury-duty leave, and paid and unpaid family leave; sickness and accident insurance; long-term disability insurance; medical, dental, and vision care; life insurance; defined benefit pension plans; defined contribution plans; flexible benefit plans; and reimbursement accounts.

Data are also collected on the incidence of the following additional benefits: Severance pay, supplemental unemployment benefits, travel accident insurance, nonproduction cash bonuses, child care, elder care, long-term care insurance, wellness programs, recreation facilities, job-related and nonjob-related educational assistance, employee assistance programs, financial counseling, subsidized commuting, sabbatical leave, stock option plans, stock purchase plans, and cash profit-sharing plans.

Survey estimation methods

The survey design uses an estimator that assigns the inverse of each surveyed establishment's probability of selection as a weight to its data. Three weight-adjustment factors are applied to the establishment data. The first factor is introduced to account for establishment nonresponse and the second for occupational nonresponse. A third poststratification factor is introduced to adjust the estimated employment totals to actual counts of the employment by industry for the survey reference date.

There are two procedures used to adjust for missing data from responding establishments. First, imputations for the number of plan participants are made for cases in which this number is not reported. Each of these participant values is imputed by selecting a similar plan from another establishment with similar employment in a similar industry. The participation rate from this selected plan is then used to approximate the number of participants for the plan that is missing a participation value.

Second, imputations for plan provisions are made when they are not available because of an establishment's partial response. These plan provisions are imputed by selecting provisions from a plan from another establishment with similar characteristics.

Regular publications

Estimates from the Employee Benefit Survey are published in three bulletins: *Employee Benefits in Small Private Establishments*, *Employee Benefits in Medium and Large Private Establishments*, and *Employee Benefits in State and Local Governments*.

To meet the needs of data users interested in specific benefit topics, EBS data are used to prepare three series of short publications: *Understanding Employee Benefits* is a popularly written series of flyers covering benefits. *Employee Benefits Briefs* are one-page highlights of benefits topics. *Issues in Labor Statistics* is a series of BLS occasional reports that presents information of current interest.

More information may be obtained by writing the Employee Benefits Survey, Bureau of Labor Statistics, 2 Massachusetts Avenue, NE., Room 4160, Washington, DC 20212-0001. Public information is also available by telephone at (202) 606-6222. World Wide Web access: <http://stats.bls.gov>

Table B-1. Percent of full-time and part-time employees participating in selected benefits, private and public sectors, 1993-94

Benefit	All employees	Full-time private sector employees	Part-time private sector employees	Full-time public sector employees	Part-time public sector employees
Paid leave:					
Holidays	73	86	33	73	30
Vacations	77	92	38	66	22
Personal leave	18	16	7	38	18
Funeral leave	56	65	24	62	30
Jury duty leave	67	72	32	94	51
Military leave	33	33	6	75	32
Sick leave	53	57	14	94	42
Unpaid family leave ¹	54	53	30	93	62
Sickness and accident insurance	29	34	16	21	7
Long-term disability insurance	24	30	2	30	8
Medical care	62	73	12	87	31
Dental care	39	43	7	62	27
Life Insurance	64	74	12	87	36
All retirement ²	56	58	19	96	58
Defined benefit pension	37	33	11	91	55
Defined contribution ³	30	40	12	9	5
Types of plans:					
Savings and thrift	16	22	4	2	1
Deferred profit sharing	10	13	5	—	—
Employee stock ownership	1	2	1	—	—
Money purchase pension	6	6	2	7	3

¹ Data for workers in family leave plans relate to unpaid maternity leave in 1993 and to leave mandated by the Family and Medical Leave Act in 1994.

² Includes defined benefit plans and defined contribution plans. Some employees participated in both types of plans.

³ Includes other types of defined contribution plans not shown separately. Sums of individual items may not equal totals because employees may be enrolled in more than one type of plan.

NOTE: Dashes indicate no employees in this category.

Table B-2. Percent of full-time and part-time employees eligible for selected benefits, private and public sectors, 1993-94

Benefit	All employees	Full-time private sector employees	Part-time private sector employees	Full-time public sector employees	Part-time public sector employees
Flexible benefits plans	6	7	2	5	3
Reimbursement accounts	33	33	9	64	27
Severance pay	23	27	7	29	13
Supplemental unemployment benefits	1	2	1	(¹)	—
Employer assistance for child care	4	4	2	9	6
Long-term care insurance	3	3	1	4	1
Wellness programs	19	20	7	34	23
Employee assistance programs	37	36	17	68	44
Employer-subsidized recreation facilities	13	15	5	14	17
Job-related travel accident insurance	22	27	11	13	11
Nonproduction bonuses	37	43	20	34	8
Job-related educational assistance	48	53	21	64	35
Non-job-related educational assistance	12	13	5	20	9

¹ Less than 0.5 percent.

NOTE: Dash indicates no employees in this category.

Table B-3. Percent of full-time and part-time participants with selected benefits by source of financing, private and public sectors, 1993-94

Benefit	All employees	Full-time private sector employees	Part-time private sector employees	Full-time public sector employees	Part-time public sector employees
Sickness and accident insurance					
Total	100	100	(¹)	100	(¹)
Wholly employer financed	69	70	(¹)	76	(¹)
Partly employer financed	31	30	(¹)	24	(¹)
Not determinable	(²)	(²)	(¹)	(²)	(¹)
Long-term disability insurance					
Total	100	100	(¹)	100	(¹)
Wholly employer financed	77	77	(¹)	77	(¹)
Partly employer financed	23	23	(¹)	22	(¹)
Not determinable	(²)	(²)	(¹)	-	(¹)
Medical care					
Employee coverage:					
Total	100	100	(¹)	100	100
Wholly employer financed	43	42	(¹)	49	56
Partly employer financed	55	57	(¹)	47	44
Not determinable	2	2	(¹)	3	(²)
Family coverage:					
Total	100	100	(¹)	100	100
Wholly employer financed	20	20	(¹)	22	42
Partly employer financed	75	76	(¹)	71	58
Not determinable	5	4	(¹)	7	-
Dental care					
Employee coverage:					
Total	100	100	(¹)	100	100
Wholly employer financed	49	44	(¹)	63	73
Partly employer financed	49	54	(¹)	34	25
Not determinable	2	2	(¹)	2	1
Family coverage:					
Total	100	100	(¹)	100	100
Wholly employer financed	31	28	(¹)	38	61
Partly employer financed	65	69	(¹)	56	39
Not determinable	4	3	(¹)	6	-
Life insurance					
Total	100	100	(¹)	100	100
Wholly employer financed	85	85	(¹)	86	85
Partly employer financed	15	15	(¹)	14	15
Not determinable	(²)	1	(¹)	-	-
Defined benefit pension					
Total	100	100	(¹)	100	100
Wholly employer financed	73	97	(¹)	28	22
Partly employer financed	27	3	(¹)	72	78

¹ Data do not meet publication criteria.

² Less than 0.5 percent.

NOTE: Because of rounding, sums of individual items may not equal totals. Dashes indicate no employees in this category.

Table B-4. Average¹ annual number of days provided for full-time and part-time participants in selected leave plans, private and public sectors, 1993-94

Leave plan	All employees	Full-time private sector employees	Part-time ² private sector employees	Full-time public sector employees	Part-time ² public sector employees
Paid:					
Holidays	8.7	8.4	7.1	11.5	10.8
Vacations by minimum length of service requirement:					
After 1 year	8.9	8.6	7.2	12.3	11.2
After 10 years	15.1	14.9	12.5	18.3	16.7
After 15 years	16.6	16.4	13.9	20.3	18.6
After 20 years	17.7	17.4	14.8	21.9	20.2
Personal leave	2.9	2.9	2.8	3.0	2.2
Funeral leave ³	3.2	3.0	3.0	3.7	4.1
Military leave	13.7	13.5	11.3	14.0	16.5

¹ The average is presented for all covered workers; averages exclude workers without the provision.

² Leave provisions for part-time employees usually are prorated

based on their work experience.

³ Funeral leave averages are per occurrence.